INVESTMENT CONSULTANTS
(A Registered Investment Advisor)

April 11, 2007

From: Bill Gela, Investment Consultants
Topic: The Broaster Company 401(k) Plan -- Quarterly Plan Summary Report

Enclosed is your Plan Summary Report for the quarter ending 3-31-2007, covering your mix of funds. This past 3-month period, ending March 31 was modestly up for the U.S. stock market and for the aggregate international stock markets. According to Lipper Fund Services, the average diversified U.S. stock mutual fund's first quarter 2007 total return was +2.1%, and the <u>S&P 500 Index was up approximately +0.6% for the first quarter of 2007</u>. <u>For the 12 months ending 3-31-2007, the S&P 500 Index was up +11.8%</u>. According to Morningstar™ all of your funds have performed well for both 5 and 10 years relative to similar "peer group" funds, with the exception of the Skyline Special Equities Fund for the past 10 years. (Note: Some of your funds have not been around for these full periods, but they have performed solidly since their beginnings.)

Relative to similar "peer group" funds, your fund mix has continued to perform well. For the past 12 months ending 3-31-2007 (with the S&P 500 Index up a solid +11.8%) <u>two of your eight stock-oriented funds outperformed the 500, and your balanced fund, the T. Rowe Price Capital Appreciation Fund, matched the +11.8% (six of your funds returned at least +10.4%)</u>. The Harbor International Retirement Fund led the way for your fund mix with a +20.5% return for the past 12 months, and your top performing bond fund was the Harbor Bond Institutional Fund at +5.9% for the past year. [1]

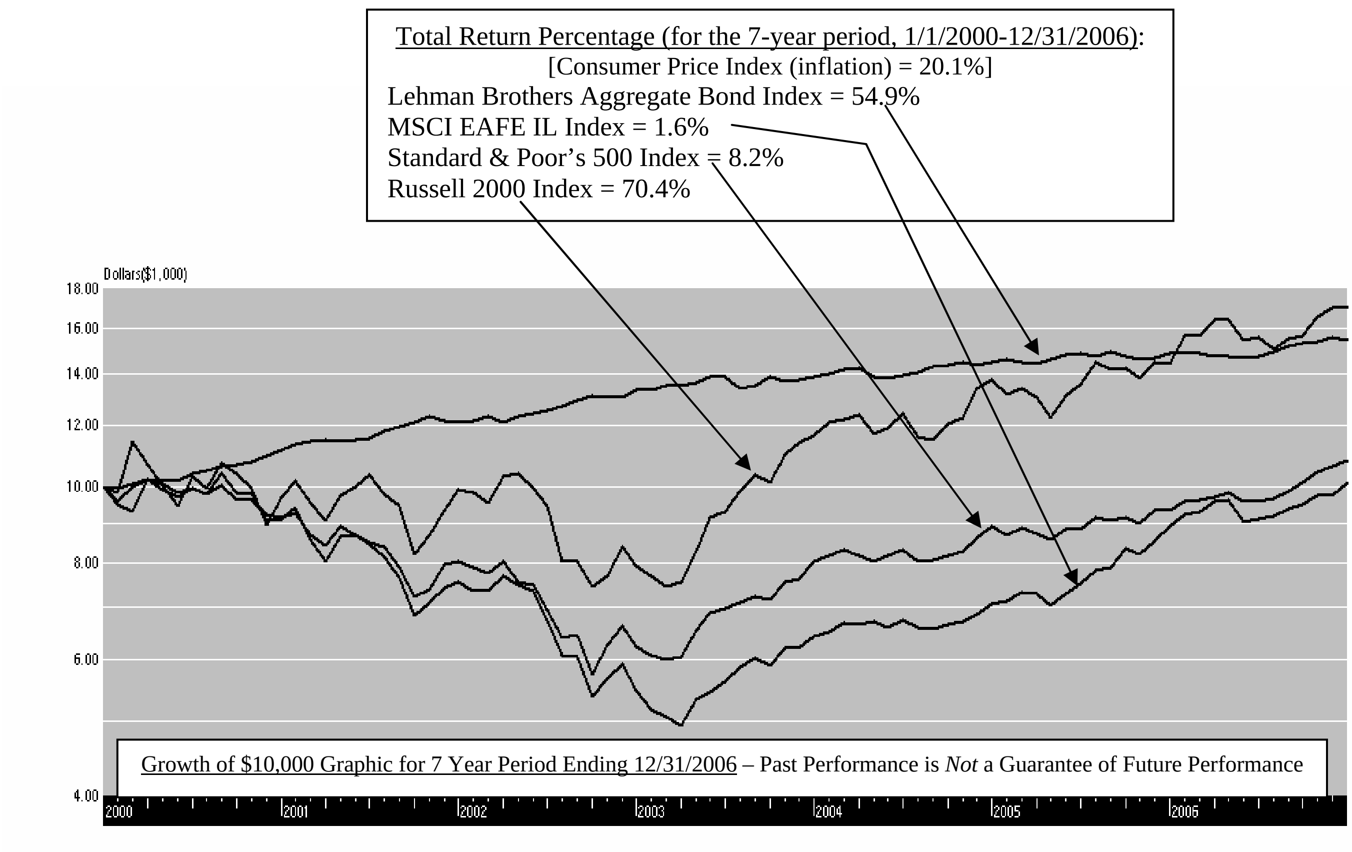
[1] As you are probably aware, the Federal Reserve has increased interest rates many times over the past couple of years. These increases have dampened the performance of many domestic bond funds.

1st QUARTER, 2007 PLAN SUMMARY REPORT – BROASTER COMPANY

Prepared by: ***Investment Consultants (an affiliate of Compensation & Capital)***

Diversification & Rebalancing

Over the years you have seen and heard the terms "diversification" and "rebalancing" in many of these quarterly reports and in Participant Education sessions, which we have conducted for your benefit. **Diversification** means investing in different asset categories (such as stocks, bonds, and money market funds) and investing in various types of funds (such as U.S. large company growth funds, intermediate-term bond funds, and international or emerging markets stock funds) – that is, *not* putting all of your account balances in one type of investment. **Rebalancing** means that once you have decided on an initial percentage mix of funds that is best for you, you review the percentages that you have in each fund (at least annually). Anytime a fund's percentage has moved 2% or more away from your original percentage mix, you adjust the fund allocation back to its initial percentage. For example, if you have 25% of your account balance in each of four funds, at least annually calculate your percentage holdings in each fund, and then "buy" and "sell" as needed to get each of the four funds back to 25% of your account balance. Rebalancing is intended to keep an investor's overall portfolio risk posture somewhat constant. (Note: Of course, there are times that an investor decides that it is appropriate to invest more aggressively or more conservatively.)



Before everyone rushes out and invests only in bond funds (represented by the Lehman Brothers Aggregate Bond Index above) and in small U.S. company stocks (represented by the Russell 2000 Index above), the 10-year total return statistics ending 12/31/2006 for the same indices above (in the same order) are:

> Lehman Brothers Aggregate Bond Index = 83.1% ; MSCI EAFE IL Index (of 21 countries in Europe, Australasia, and the Far East) = 65.4% ; S&P 500 Index (of 500 of the largest U.S. companies) = 124.5% ; Russell 2000 Index = 146.4%

[These 10-year statistics include a strong U.S. market for the final 3 years of the 1990's.]

Let's look at these indices on a year-by-year basis for the seven-year period (2000-2006), and let's also look at the effect of using a diversified mixture of these indices, which are rebalanced to target percentages at the beginning of each and every year (see footnote #1 below).

Total Returns Below are in Percent (rounded to the nearest tenth):

Index	2000	2001	2002	2003	2004	2005	2006	**7-Year Period**
LB Agg Bond	11.6	8.4	10.3	4.1	4.3	2.4	4.3	**54.9**
EAFE	-8.5	-17.5	-27.5	17.4	10.2	26.0	13.8	**1.6**
S&P 500	-9.1	-11.9	-22.1	28.7	10.9	4.9	15.8	**8.2**
Russell 2000	-3.0	2.5	-20.5	47.3	18.3	4.6	18.4	**70.4**
Diversified Mix[2]	-1.6	-3.8	-12.9	23.3	10.3	7.3	8.9	**31.2**

As you can observe from the data for the past seven years in the table above, the diversified, annually-rebalanced mix of different types of stocks and bonds resulted in approximately a 23% greater return (31.2%) versus the S&P 500 Index (8.2%). Also, the diversified mix resulted in a "smoother ride" – that is, the returns were less volatile. Better returns with lesser volatility should not be expected in every timeperiod, but many experts believe that appropriate diversification along with rebalancing increases the probability of this outcome over many medium- to long-term timeframes, particularly through the "ups and downs" of stock market cycles.

Lastly, it is appropriate to note that there are many mutual fund portfolio managers whose funds outperformed related indices over time. Some examples of such "actively-managed" mutual funds' performances, which are often compared to the performances of the above indices, follow[3] – these mutual funds' total returns are given for the same 7-year period as above. These specific funds, which are currently used by some clients, are *not* appropriate for all investors' portfolios. But they serve as examples of why many investors strive to invest in diversified mixes of "good-performing, actively-managed" mutual funds.

Total Returns Below are in Percent (*after* all expense ratio fees deducted, rounded to the nearest tenth):

Fund Name	7-Year Period	7-Year Period (as above)
PIMCO Total Return Institutional (bond)	60.6	LB Agg Bond = 54.9
PIMCO Real Return Institutional (bond)	76.1	LB Agg Bond = 54.9
UMB Scout International (int'l stock)	57.0	EAFE = 1.6
Harbor International Retirement (int'l stock)	104.6	EAFE = 1.6
Davis NY Venture A (large U.S. company "blend")	52.9	S&P 500 = 8.2
T. Rowe Price Equity Income (large U.S. company "value")	79.7	S&P 500 = 8.2
Columbia Acorn Z (mid-size U.S. company "growth")	132.1	Russell 2000 = 70.4
Pennsylvania Mutual Investor (small U.S. company "blend")	177.0	Russell 2000 = 70.4

The above mutual funds are *not* the best-performing funds in their respective categories, but they have been used in many investors' portfolios because of the funds' overall characteristics – including risk-versus-return, consistency of portfolio management and investment process, and how each fund complements other funds in investors' portfolios. Investing in "actively-managed" mutual funds such as these, versus solely in index funds, has benefited many investors since the beginning of this decade.

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[2] This mix is 30% Lehman Brothers Aggregate (U.S.) Bond Index; 15% MSCI EAFE IL Index (International Stocks of 21 countries in Europe, Australasia, and the Far East); 35% S&P 500 Index (of 500 of the largest U.S. companies); and 20% Russell 2000 (U.S. Small Stocks) Index. The percentage holdings were "rebalanced" at the beginning of each year to these percentages.

[3] Performance data on these first two pages are from Morningstar's 2/28/07-ending Principia database. As always, past performance is not a guarantee of future performance.

BROASTER COMPANY - 1st Quarter, 2007 Plan Summary Report

Funds' Performances for Periods Ended March 31, 2007

The following report is intended to help you in evaluating your investments [1], and in selecting your mix of mutual funds for the future. The average diversified U.S. stock mutual fund's first quarter 2007 total return was +2.1%; and for the 12-month period ending March 31, 2007, the total return was +7.8%. [For 12 months: the S&P 500 index returned +11.8%; the small-cap stock index returned +5.9% [2]; & the average international stock fund returned +17.7%]. The 3-month total return for taxable bond mutual funds averaged +1.7%, taking the average taxable bond fund total return to +6.5% for the previous 12 months. Lastly, money market funds' average yield was +4.5% for the previous 12 months. Remember that one quarter does *not* make your retirement investing a success or a failure, nor does it insure success or failure for the next quarter -- investing is a long-term proposition.

Fund Type	Periods Ended March 31, 2007: 1-Year Total Return *(Growth of $1,000)* [3]	**5-Year Average Return**	Fund Ranking [4] **5 Years**	10 Years
Stock-oriented:				
Large Cap Funds:				
(T. Rowe Price Equity Income) *[NASDAQ Code = PRFDX] [LV]* [5]	+14.5% *($1,145)*	**8.6%**	**34**	25
(Vanguard Total Stock Market Index) *[NASDAQ Code = VTSMX] [LB]*	+11.1% *($1,111)*	**7.5%**	**21**	23
(T. Rowe Price Growth Stock) *[NASDAQ Code = PRGFX] [LG]*	+10.5% *($1,105)*	**6.7%**	**12**	9
Mid Cap Fund:				
(Vanguard Mid Cap Index) *[NASDAQ Code = VIMSX] [MB]*	+10.4% *($1,104)*	**11.8%**	**20**	(----) [6]
Small Cap Funds:				
(Skyline Special Equities) *[NASDAQ Code = SKSEX] [SV]*	+6.8% *($1,068)*	**12.7%**	**45**	71
(Forward Hoover Small Cap Equities) *[NASDAQ Code = FFSCX] [SG]*	+0.7% *($1,007)*	**10.6%**	**18**	(----)
(William Blair Small Cap Growth/N) *[NASDAQ Code = WBSNX] [SG]*	+4.0% *($1,040)*	**15.1%**	**2**	(----)
International Fund:				
(Harbor International Retirement) *[NASDAQ Code = HRINX] [LV]*	+20.5% *($1,205)*	**19.0%**	**17**	24
Moderate Allocation Fund – Stocks & Bonds:				
(T. Rowe Price Capital Appreciation) *[NASDAQ Code = PRWCX] [LV]*	+11.8% *($1,118)*	**10.9%**	**2**	2
Bond-Oriented Funds:				
(Vanguard GNMA) [7] *[NASDAQ Code = VFIIX]*	+5.8% *($1,058)*	**4.8%**	**13**	6
(Harbor Bond Institutional) [8] *[NASDAQ Code = HABDX]*	+5.9% *($1,059)*	**5.6%**	**18**	5
Money Market Fund:				
(FISERV Trust Institutional MM) *[NASDAQ Code = N/A]*	+3.4% *($1,034)*	**(-N/A-)**	(-N/A-)	

(Footnotes on next page) →

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(continued)

Footnotes:

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[1] Remember that past performance is absolutely ***not*** a guarantee of future performance.

[2] Russell 2000 Index. All statistics in this paragraph are from the Wall Street Journal (Source: Lipper).

[3] If an investor had put $1,000 into each fund on March 31, 2006, one year later (on March 31, 2007) each fund would have been worth the amount in italics and parentheses below.

[4] Example -- "35" below means that the fund ranked in the top 35% in investment performance, as compared to funds with a similar investment style or objective, for the 5-year period or for 10 years ending March 31, 2007. This is commonly stated as "the fund ranked in the 35th percentile of its peer group." For percentile rankings, lower is better – a 35th percentile fund outperformed 65% of peer group funds for the timeperiod stated. Data supplied by Morningstar.

[5] The following categories are as defined by Morningstar. Small Cap, Mid Cap, and Large Cap refer to the average size of the companies whose stock is held in the fund. For your stock funds (and the stock holdings of your balanced funds if you have any): [first letter] L = Large Cap, M = Mid Cap, S = Small Cap; [second letter] G = Growth, V = Value, B = Blend (Value/Growth). Example – *[LV]* means a large cap, value style. A "Value" style means that typically the fund portfolio manager buys stocks that he/she thinks will both grow in price *and* currently can be purchased at a price that is a good value. A "Growth" style manager focuses on buying stocks that are anticipated to grow in price, regardless of the current price of the stock (that is, even if based on historical standards, the stock price seems expensive already). "Moderately Allocated" and "Conservatively Allocated" funds are "balanced funds" that hold a mixture of predominantly U.S. stocks and bonds; the former has a relatively higher position in stocks (50%-70%), while the latter has a relatively higher position in fixed income and cash (50%-80%). A "Foreign or International Equity" fund holds predominantly non-U.S. stocks, whereas a "World Stock" fund holds non-U.S. and U.S. stocks.

[6] Fund has not been in existence for all 10 years.

[7] Morningstar categorizes the Vanguard GNMA Fund as an "intermediate-term government bond fund".

[8] Morningstar categorizes the Harbor Bond Fund as an "intermediate-term bond fund". It is diversified across various bonds, including corporate and government bonds.